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ABSTRACT

Nearly $288 billion of revenues were raised by local, state, and federal governments to fund public education for students in prekindergarten through the 12th grade in school year 1995-96. Revenues ranged from a high of nearly 31 billion in California to a low of $618 million in North Dakota. Nationally, revenues increased an average of 5.3 percent over last year's revenues (in unadjusted dollars). State, intermediate, and local governments provided 93.4 percent of all revenues; the federal government's contribution was 6.6 percent. Current expenditures (excluding construction, equipment, and debt financing) came to $255 billion, representing a $5 billion (2.7 percent) increase over expenditures in the previous fiscal year. About $157 billion (62 percent) in current expenditures went for teachers, textbooks, and other instructional services and supplies. An average of $5,689 was spent on each student--an increase of .6 percent from 5 years ago (adjusting for inflation). Four states (New Jersey, Connecticut, New York, and Alaska) and the District of Columbia spent more than $8,000 per pupil. Two states (Mississippi and Utah) spent less than $4,000 per pupil. Included are definitions of terms, two figures, and four tables. (MLH)

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NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

May 1998

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
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Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1995–96

Nearly $288 billion of revenues were raised by local, state, and federal governments to fund public education for students in prekindergarten through the 12th grade in school year 1995–96. Current expenditures (those excluding construction, equipment, and debt financing) came to $255 billion. Three out of every five dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of $5,689 was spent on each student—an increase of 0.6 percent from 5 years ago (after adjusting for inflation).

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These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the National Public Education Financial Survey, one of the components of the Common Core of Data (CCD) collection of surveys.

Revenues for Public Elementary-Secondary Education

Nearly $288 billion were collected for public elementary–secondary education in School Year (SY) 1995–96 in the 50 states and the District of Columbia (table 1). Revenues ranged from a high of nearly $31 billion in California, which serves about one out of every eight students in the nation, to a low of about $618 million in North Dakota. Nationally, revenues increased an average of 5.3 percent over last year's revenues (in unadjusted dollars).

By far, the greatest part of education revenues came from state, intermediate, and local governments, which together provided about $269 billion or 93.4 percent of all revenues. (Definitions for each item, including state and local revenues, are provided at the end of the text.) The federal government contribution to education revenues made up the remaining 6.6 percent ($19 billion). The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local and intermediate sources made up almost 46 cents of every dollar in revenue; state revenues 47 cents; and the remaining 7 cents came from federal sources.

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Current Expenditures for Public Elementary-Secondary Education

Current expenditures for public education in 1995–96 totalled over $255 billion (table 2). This represents an $5 billion (2.7 percent) increase over expenditures in the previous fiscal year (in adjusted dollars). About $157 billion in current expenditures went for instruction. Another $86 billion were expended for a cluster of services that support instruction. Over $11 billion were spent on noninstructional services.

Instructional expenditures accounted for about 62 cents out of the education dollar (figure 2). These expenditures include teachers' salaries and benefits, supplies (such as textbooks), and purchased services. Another 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). About 4 cents of every dollar went to noninstructional activities, which include school meals and enterprise activities such as bookstores.

Most states were closely clustered around the national average in terms of the share of current expenditures that were spent on instruction; all but 5 states and the District of Columbia spent more than 59 percent of their current expenditures on instruction. Three states spent more than two-thirds of their current expenditures on instruction. These were New York (67.8 percent), Maine (67.2 percent), and Utah (67.0 percent).

Current Expenditures Per Student

In 1995–96, the 50 states and District of Columbia spent an average of $5,689 for every pupil in membership (table 4). This represents a 0.6 percent increase from 5 years ago, after adjusting for inflation. (See last paragraph of technical notes.) Four states expended more than $8,000 per pupil. These were New Jersey ($9,361), Connecticut ($8,430), New York ($8,361), and Alaska ($8,189). The District of Columbia, which comprises a single urban district spent $8,510 per pupil. Two states had expenditures of less than $4,000 for each pupil in membership: Mississippi ($3,951) and Utah ($3,604). The median per pupil expenditure was $5,519, indicating half of the states educated students at a cost of less than $5,519 per student.

On the average, for every student about $3,512 was spent for instructional services, $1,922 for support services, and $255 for noninstructional purposes.

Technical Notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education in grades prekindergarten through 12. It is part of the "Common Core of Data" collection of surveys of administrative records data relating to public elementary and secondary eduation. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. The data are processed and edited by NCES and verified by each state education agency.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere in the submission were imputed. Values affected by these imputations are footnoted "1/." The method used for all of the imputations was to: (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (item b) for each state; (d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Revenues and expenditures for food services or student activities were imputed for Connecticut, Louisiana, and Virginia.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. Values affected by these type of adjustments are footnoted "2/" in the tables. For more information on these adjustments, the reader should refer to the database documentation.

The national per pupil expenditure in SY 1990-91 was $4,902. This figure was adjusted to $5,655 in 1995-96 dollars based on the Consumer Price Index adjusted to a school-year basis.

For More Information

This report used information from the Common Core of Data "National Public Education Financial Survey — Fiscal Year 1996" and "State Nonfiscal Survey — School Year 1995-96." For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue NW, Washington, DC 20208-5651; or call (202) 219-1618; or fax (202) 219-1728; or e-mail frank_johnson@ed.gov.

Definitions

Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment), and programs outside the regular preschool-grade 12 scope such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (such as school buses and computers) are not included in current expenditures.

Federal revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services.

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability.

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues.

Noninstructional expenditures go for food service (93 percent) and enterprise operations such as bookstores and interscholastic athletics.

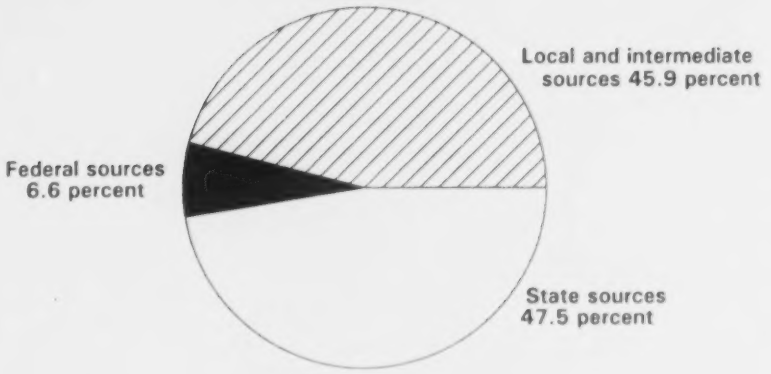
State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Student membership is the count of students enrolled on or about October 1.

Support services expenditures are current expenditures for activities which support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (librarians, instructional specialists), school district administration, business services, research, and data processing.

Figure 1.--The public education dollar: Revenues by source: SY 1995-96

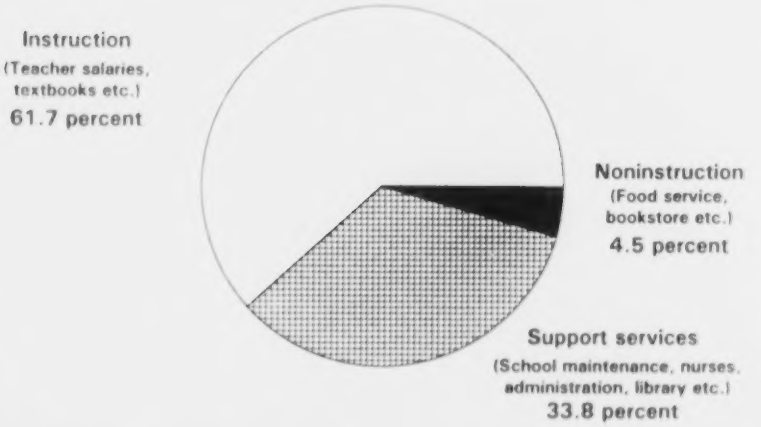
(Total revenues: $288 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Figure 2.--The public education dollar: Current expenditures by function: SY 1995-96

(Current expenditures: $255 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1995-96

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	$287,702,844 1/	$130,924,065 1/	$1,004,006	$136,670,754	$19,104,019
Alabama	3,771,940	1,112,271	0	2,310,952	348,717
Alaska	1,183,127	269,664	0	782,559	130,903
Arizona	4,151,421	1,782,862	163,772	1,829,488	375,299
Arkansas	2,204,845	691,954	2,554	1,322,273	188,064
California	30,858,564	10,908,661	0	17,207,011	2,742,893
Colorado	3,804,992	1,937,905	1,411	1,665,138	200,537
Connecticut	4,786,247 1/	2,789,754 1/	0	1,819,099	177,394
Delaware	822,226	219,552	0	547,837	54,837
District of Columbia	675,409	621,004	0	0	54,405
Florida	13,214,948	5,820,145	0	6,422,329	972,473
Georgia	7,627,823	3,150,851	0	3,956,281	520,690
Hawaii	1,201,888	28,531	0	1,079,096	94,261
Idaho	1,179,927	337,601	0	758,538	83,787
Illinois	12,290,140	8,185,502	0	3,359,525	745,113
Indiana	6,191,534	2,461,991	48,271	3,362,035	319,237
Iowa	3,033,687	1,383,888	8,689	1,486,472	154,638
Kansas	2,948,036	971,632	125,995	1,690,101	160,308
Kentucky	3,492,890	922,126	0	2,280,140	290,625
Louisiana	3,934,998 1/	1,479,187 1/	0	1,978,050	477,761
Maine	1,461,987	689,258	0	681,853	80,876
Maryland	5,695,850	3,238,193	0	2,175,948	281,709
Massachusetts	6,772,855	3,860,329	0	2,593,935	318,591
Michigan	12,698,697	3,431,365	6,634	8,483,312	777,325
Minnesota	5,939,765	2,113,836	113,581	3,468,503	253,845
Mississippi	2,225,798	635,311	1,037	1,285,426	304,024
Missouri	5,263,003	2,808,639	22,415	2,113,958	317,991
Montana	941,538	301,880	88,897	457,958	92,802
Nebraska	1,876,494	1,164,476	13,969	593,662	104,388
Nevada	1,554,888	987,286	0	497,744	69,857
New Hampshire	1,217,104	1,091,716	0	84,764	40,623
New Jersey	11,882,657	6,897,607	121	4,582,794	402,135
New Mexico	1,783,804	248,152	103	1,318,739	216,810
New York	25,849,431	13,990,615	90,283	10,261,383	1,507,150
North Carolina	6,154,971	1,740,025	0	3,971,825	443,121
North Dakota	618,322	279,781	6,981	260,260	71,300
Ohio	11,794,089	6,244,912	12,533	4,797,764	738,880
Oklahoma	2,856,688	839,730	55,556	1,694,433	266,970
Oregon	3,366,831	1,273,330	52,828	1,821,888	218,785
Pennsylvania	14,047,905	7,619,683	62,017	5,589,707	776,499
Rhode Island	1,138,171	608,131	0	472,134	57,906
South Carolina	3,697,232	1,433,772	0	1,955,378	308,082
South Dakota	717,005	425,035	8,161	213,290	70,519
Tennessee	4,142,148	1,798,699	0	1,985,414	358,035
Texas	21,689,792	10,751,357	68,680	9,312,159	1,557,597
Utah	2,066,218	718,585	0	1,209,925	137,707
Vermont	773,448	521,692	0	215,275	36,481
Virginia	6,826,448 1/	4,141,493 1/	0	2,123,203	361,752
Washington	6,327,993	1,659,654	51	4,302,300	365,988
West Virginia	1,990,094	575,499	517	1,253,995	160,084
Wisconsin	6,304,318	3,325,816	0	2,705,278	273,225
Wyoming	662,660	233,128	48,887	339,624	41,022
Outlying Areas					
American Samoa	45,087	68	0	10,801	34,218
Guam	171,464	151,940	0	0	19,524
Northern Marianas	44,418	128	0	32,504	11,785
Puerto Rico	1,821,858	740	0	1,284,218	536,899
Virgin Islands	142,016	117,521	0	0	24,495

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 2.--Current expenditures for public elementary and secondary schools, by function and state: School year 1995-96

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	$255,079,736 1/	$157,480,290 2/	$86,172,655 2/	$11,426,790 1/
Alabama	3,240,364	2,032,706	970,024	237,634
Alaska	1,045,022	591,338 2/	420,151 2/	33,533
Arizona	3,327,969	1,921,658	1,192,286 2/	214,024
Arkansas	1,994,748	1,244,145	613,193	137,411
California	27,334,639	16,333,392	9,829,490	1,171,757
Colorado	3,360,529	2,069,222	1,156,615	134,693
Connecticut	4,366,123 1/	2,780,996	1,363,960	221,167 1/
Delaware	726,241	447,549	244,096	34,596
District of Columbia	679,106 2/	334,893	312,944	31,269 2/
Florida	11,480,359	6,675,272	4,238,643	566,444
Georgia	6,629,646	4,116,129	2,109,944	403,574
Hawaii	1,040,682	651,832	322,254	66,595
Idaho	1,019,594	643,243	330,614	45,736
Illinois	10,727,091	6,461,142	3,892,546	373,402
Indiana	5,493,653	3,412,502	1,836,980	244,171
Iowa	2,753,425	1,691,945	926,348	135,131
Kansas	2,488,077	1,441,539	923,743	122,794
Kentucky	3,171,495	1,942,324	1,081,739	147,432
Louisiana	3,545,832 1/	2,099,916	1,130,311	315,604 1/
Maine	1,313,759	882,302	383,560	47,897
Maryland	5,311,207	3,263,165	1,796,246	251,796
Massachusetts	6,435,458	4,275,924	1,947,224	212,310
Michigan	11,137,877	6,583,062	4,229,411	325,403
Minnesota	4,844,879	3,095,995	1,553,894	194,990
Mississippi	2,000,321	1,246,654	603,502	150,165
Missouri	4,531,192	2,770,426	1,565,327	195,439
Montana	868,892	541,473	291,170	36,249
Nebraska	1,648,104	1,027,617 2/	487,949	132,538 2/
Nevada	1,296,629	768,352	483,971	44,305
New Hampshire	1,114,540	725,558 2/	349,699 2/	39,284 2/
New Jersey	11,208,558	6,775,687	4,061,688	371,183
New Mexico	1,517,517	872,133	558,257	87,127
New York	23,522,461	15,948,326	6,943,853	630,281
North Carolina	5,582,994	3,479,891	1,740,685	362,417
North Dakota	557,043	339,950	168,142	48,951
Ohio	10,408,022	6,200,538	3,819,921	387,563
Oklahoma	2,804,088	1,680,375	949,350	174,363
Oregon	3,056,801	1,852,333	1,095,768	108,700
Pennsylvania	12,374,073	7,922,896	4,003,738	447,438
Rhode Island	1,094,185	728,417	336,288	29,480
South Carolina	3,085,495	1,821,432	1,064,316	199,746
South Dakota	610,640	370,593	205,012	35,035
Tennessee	3,728,486	2,378,112	1,151,816	198,558
Texas	18,801,462	11,540,336	6,179,630	1,081,496
Utah	1,719,782	1,152,136	465,935	101,710
Vermont	684,864	444,162	219,761	20,941
Virginia	5,969,608 1/	3,601,235	2,045,379	322,994 1/
Washington	5,367,559 2/	3,225,122 2/	1,890,496	251,941 2/
West Virginia	1,806,004	1,122,084	578,586	105,335
Wisconsin	5,670,826	3,591,487	1,905,973	173,366
Wyoming	581,817	360,771	200,226	20,820
Outlying Areas				
American Samoa	30,382	12,456	10,874	7,052
Guam	158,303	87,773	61,187	9,343
Northern Marianas	44,037	35,357	5,698	2,982
Puerto Rico	1,734,033	1,198,197	316,990	218,847
Virgin Islands	122,286	69,478	46,012	6,796

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.

2/ Value affected by redistribution of reported values for missing data items.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1995-96

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States	61.7	33.8	4.5
Alabama	62.7	29.9	7.3
Alaska 2/	56.6	40.2	3.2
Arizona 2/	57.7	35.8	6.4
Arkansas	62.4	30.7	6.9
California	59.8	36.0	4.3
Colorado	61.6	34.4	4.0
Connecticut 1/	63.7	31.2	5.1
Delaware	61.6	33.6	4.8
District of Columbia 2/	49.3	46.1	4.6
Florida	58.1	36.9	4.9
Georgia	62.1	31.8	6.1
Hawaii	62.6	31.0	6.4
Idaho	63.1	32.4	4.5
Illinois	60.2	36.3	3.5
Indiana	62.1	33.4	4.4
Iowa	61.4	33.6	4.9
Kansas	57.9	37.1	4.9
Kentucky 2/	61.2	34.1	4.6
Louisiana 1/	59.2	31.9	8.9
Maine	67.2	29.2	3.6
Maryland	61.4	33.8	4.7
Massachusetts	66.4	30.3	3.3
Michigan	59.1	38.0	2.9
Minnesota	63.9	32.1	4.0
Mississippi	62.3	30.2	7.5
Missouri	61.1	34.5	4.3
Montana	62.3	33.5	4.2
Nebraska 2/	62.4	29.6	8.0
Nevada	59.3	37.3	3.4
New Hampshire 2/	65.1	31.4	3.5
New Jersey	60.5	36.2	3.3
New Mexico	57.5	36.8	5.7
New York	67.8	29.5	2.7
North Carolina	62.3	31.2	6.5
North Dakota	61.0	30.2	8.8
Ohio	59.6	36.7	3.7
Oklahoma	59.9	33.9	6.2
Oregon	60.6	35.8	3.6
Pennsylvania	64.0	32.4	3.6
Rhode Island	66.6	30.7	2.7
South Carolina	59.0	34.5	6.5
South Dakota	60.7	33.6	5.7
Tennessee	63.8	30.9	5.3
Texas	61.4	32.9	5.8
Utah	67.0	27.1	5.9
Vermont	64.9	32.1	3.1
Virginia 1/	60.3	34.3	5.4
Washington 2/	60.1	35.2	4.7
West Virginia	62.1	32.0	5.8
Wisconsin	63.3	33.6	3.1
Wyoming	62.0	34.4	3.6
Outlying Areas			
American Samoa	41.0	35.8	23.2
Guam	65.4	38.7	5.9
Northern Marianas	80.3	12.9	6.8
Puerto Rico	69.1	18.3	12.6
Virgin Islands	56.8	37.6	5.6

1/ Percent based on data containing imputation for missing data.
2/ Percent based on data affected by redistribution of reported values for missing data items.
NOTE: Details may not add to 100 percent due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1995-96

State	Fall 1995 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	44,840,481 3/	$5,689 3/	$3,512 2/	$1,922 2/	$255 1/
Alabama	746,149 3/	4,343	2,724	1,300	318
Alaska	127,618	8,189	4,634 2/	3,292 2/	263
Arizona	743,566	4,476	2,584 2/	1,603 2/	288
Arkansas	453,257	4,401	2,745	1,353	303
California	5,636,406 3/	4,937	2,950	1,775	212
Colorado	656,279	5,121	3,153	1,762	205
Connecticut	517,935	8,430 1/	5,369	2,633	427 1/
Delaware	106,461	6,696	4,126	2,251	319
District of Columbia	79,802	8,510 2/	4,197	3,922	392 2/
Florida	2,176,222	5,275	3,067	1,948	260
Georgia	1,311,126	5,056	3,139	1,609	308
Hawaii	187,180	5,560	3,482	1,722	356
Idaho	243,097	4,194	2,646	1,360	188
Illinois	1,943,623	5,519	3,324	2,003	192
Indiana	977,263	5,621	3,492	1,880	250
Iowa	502,343	5,481	3,368	1,844	269
Kansas	463,008	5,374	3,113	1,995	265
Kentucky	659,821	4,807	2,944	1,639	223
Louisiana	797,368	4,447 1/	2,634	1,418	396 1/
Maine	213,569	6,151	4,131	1,796	224
Maryland	865,644	6,593	4,051	2,230	313
Massachusetts	915,007	7,033	4,673	2,128	232
Michigan	1,641,456	6,785	4,011	2,577	198
Minnesota	835,166	5,801	3,707	1,861	233
Mississippi	506,272	3,951	2,462	1,192	297
Missouri	889,891	5,092	3,113	1,759	220
Montana	165,547	5,249	3,271	1,759	219
Nebraska	289,744	5,688	3,547 2/	1,684	457 2/
Nevada	265,041	4,892	2,839	1,826	167
New Hampshire	194,171	5,740	3,737 2/	1,801 2/	202 2/
New Jersey	1,197,381	9,381	5,659	3,392	330
New Mexico	329,640	4,604	2,646	1,694	264
New York	2,813,230	8,361	5,669	2,468	224
North Carolina	1,183,095	4,719	2,941	1,471	306
North Dakota	119,100	4,677	2,854	1,412	411
Ohio	1,836,015	5,669	3,377	2,081	211
Oklahoma	616,393	4,549	2,726	1,540	283
Oregon	527,914	5,790	3,509	2,076	206
Pennsylvania	1,787,533	6,922	4,432	2,240	250
Rhode Island	149,799	7,304	4,863	2,245	197
South Carolina	645,586 3/	4,779	2,821	1,649	309
South Dakota	144,685	4,220	2,561	1,417	242
Tennessee	893,770 3/	4,172	2,661	1,289	222
Texas	3,748,167	5,016	3,079	1,649	289
Utah	477,121	3,604	2,415	977	213
Vermont	105,565	6,488	4,207	2,082	198
Virginia	1,079,864	5,528 1/	3,335	1,894	299 1/
Washington	956,572	5,611 2/	3,372 2/	1,976	263 2/
West Virginia	307,112	5,881	3,656	1,884	343
Wisconsin	870,175	6,517	4,127	2,190	199
Wyoming	99,859	5,826	3,613	2,085	208
Outlying Areas					
American Samoa	14,576	2,084	855	746	484
Guam	32,960	4,803	2,663	1,856	283
Northern Marianas	8,809	4,999	4,014	647	339
Puerto Rico	627,620	2,763	1,909	505	349
Virgin Islands	22,737	5,378	3,056	2,024	299

1/ Value contains imputation for missing expenditure data.
2/ Value affected by redistribution of reported expenditure values for missing data items.
3/ Prekindergarten student count imputed thereby affecting total student membership.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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